

AMENDMENT TO**H.R. 4351****OFFERED BY MR. HASTINGS OF WASHINGTON**

At the end of the

bill, add the following new section:

1 **SEC. . DEDUCTION FOR STATE AND LOCAL SALES**

2 **TAXES.**

3 (a) **IN GENERAL.**—Subparagraph (I) of section
4 164(b)(5) of the Internal Revenue Code of 1986 is amend-
5 ed by striking “January 1, 2008” and inserting “January
6 1, 2009”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall apply to taxable years beginning after
9 December 31, 2007.